

EXHIBIT B

Individuals Providing Services

**SUMMARY OF PROFESSIONALS PROVIDING SERVICES
FROM SEPTEMBER 15, 2008 THROUGH JANUARY 31, 2009**

Name of Professional	Title and Office	Year Admitted	2008 Billing Rate⁴	Total Hours	Total Amount Billed
Christopher F. Graham	Partner, New York	1983	\$700.00	35.3	\$24,710.00
John G. Aldridge	Senior Counsel, Atlanta	1968	\$625.00	0.5	\$312.50
Mark S. Kaufman	Partner, Atlanta	1973	\$570.00	286.8	\$163,476.00
Patrick M. McGeehan	Partner, Atlanta	1983	\$500.00	47.5	\$23,750.00
Paul C. Hurdle, III	Partner, Washington	1977	\$470.00	7.0	\$3,290.00
Gary W. Marsh	Partner, Atlanta	1985	\$450.00	54.0	\$24,300.00
Charles D. Weiss	Partner, Atlanta	1989	\$450.00	105.5	\$47,475.00
Henry F. Sewell	Partner, Atlanta	1986	\$440.00	13.8	\$6,072.00
Laurence R. Phillips	Partner, San Diego	1997	\$430.00	2.9	\$1,247.00
J. David Larsen	Partner, Los Angeles	1997	\$425.00	6.4	\$2,720.00
Brian Olasov	Managing Director, Atlanta	N/A	\$425.00	0	\$0.00
James W. Culbreth	Counsel, Atlanta	1974	\$405.00	2.6	\$1,053.00
Alan F. Kaufman	Counsel, New York	2000	\$400.00	17.0	\$6,800.00

⁴ These rates are the same rates charged to the non-bankruptcy clients of McKenna Long & Aldridge LLP. All professionals and paraprofessionals submitted time records to (i) Lehman Brothers Holdings Inc., Attn: John Suckow and David Coles; (ii) counsel for the Debtors, Weil, Gotshal & Manges, LLP, Attn: Shai Y. Waisman, Esq.; (iii) counsel for the Official Committee of Unsecured Creditors, Milbank, Tweed, Hadley & McCloy LLP, Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.; and (iv) the Office of the United States Trustee for the Southern District of New York, Attn: Andy Velez-Rivera, Esq. and Tracy Hope Davis, Esq. (collectively, the "Notice Parties") in accordance with the Second Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals.

Name of Professional	Title and Office	Year Admitted	2008 Billing Rate	Total Hours	Total Amount Billed
Gerald Walling	Associate, Atlanta	1972	\$395.00	77.7	\$30,691.50
Thomas D. Hall	Senior Counsel, Atlanta	1983	\$390.00	119.4	\$46,566.00
Katherine M. Lewis	Partner, Atlanta	2000	\$380.00	37.0	\$14,060.00
David A. Geiger	Partner, Atlanta	1998	\$375.00	136.4	\$51,150.00
B. Summer Chandler	Associate, Atlanta	2001	\$340.00	182.9	\$62,186.00
James H. Ludlam	Associate, Atlanta	2002	\$305.00	0.9	\$247.50
S. Elizabeth Hall	Associate, Atlanta	2004	\$290.00	0.1	\$29.00
David Gordon	Associate, Atlanta	2006	\$255.00	222.7	\$56,788.50
Alison M. Elko	Associate, Atlanta	2003	\$255.00	79.0	\$20,145.00
Douglas Flaum	Associate, Atlanta	2006	\$255.00	61.6	\$15,708.00
Peter Yoxall	Associate, Atlanta	2007	\$235.00	10.2	\$2,397.00
Matthew James	Associate, Atlanta	2004	\$230.00	10.9	\$2,507.00

Name of Paraprofessional	Title and Office	Year Admitted	2008 Billing Rate	Total Hours	Total Amount Billed
Janet L. Tobin	Paralegal, Atlanta	N/A	\$200.00	104.4	\$20,880.00
Robert M. Gee	Paralegal, New York	N/A	\$200.00	4.3	\$860.00
Sue Plunkett	Paralegal, Atlanta	N/A	\$185.00	3.0	\$555.00
LaTandra D. Williams	Litigation Support Analyst, Atlanta	N/A	\$155.00	4.2	\$651.00
Sansanee Sermprungsuk	Research Librarian, Atlanta	N/A	\$140.00	0.8	\$112.00
			Blended Rate: \$357.74	Total Hours: 1701.4	Total Fees: \$631,156.00⁵

⁵ The actual amount of fees for professional services that McKenna performed during the First Interim Period is \$645,058.00. After applying miscellaneous reductions, including reduced fees for travel, McKenna is seeking \$631,156.00.